

## PUBLICITY OF INCOME RETURNS ESSENTIAL IF UNITED STATES IS TO WIN

BY BASIL M. MANLY

Washington, April 19.—If we are going to WIN this war we already know we have got to raise vast funds by taxation with which to crush the enemy; and if we are going to raise these vast funds justly and quickly, what we had better come to know at once is this: That there is one way to do it, and only one way—by PUBLICITY of the tax returns!

This is, to the discerning, the one OUTSTANDING item in all this sloshing welter of talk about the cost of the war now being indulged in by our congress.

For to those who see it is no matter what rate of taxation upon the incomes of our people is finally adopted, inasmuch as its purpose is BOUND to be defeated ultimately, unless these incomes are HONESTLY REPORTED.

And experience everywhere, and at all times, has shown that this is never completely accomplished except by PUBLICITY.

A man has GOT to be honest about the size of his income if his report to the government on this topic is to be published. For if he isn't, his neighbors will tell on him.

This fact is certainly percolating into the heads of those who sit in the congressional halls. The attitude of these progressive officials is fairly summed up in the statement of Representative Crosser of Ohio, who says:

"What is the use of formulating new tax schemes unless we are going to adopt some efficient means of stopping tax-dodging? What do we gain when we increase income tax RATES, if the same amount of fraud and evasion as to the principal is allowed to continue?"

"The only effective means that I know or anyone else knows for stopping tax frauds in time of war, or peace, is to throw the returns open

to the public, so that everybody can tell who is paying his just taxes, and whether the revenue agents are enforcing the law rigidly and impartially.

"No one can pretend that we are at the present time getting anything like complete returns under the income tax. The secretary of the treasury says we are not; the commissioner of internal revenue reports hundreds of delinquents in the one district in which he has made a thorough investigation; and every man in the street knows of numerous cases of men who are completely evading the tax or are paying only a part of what they should.

"Unless we make the returns public this scandalous situation is sure to grow even worse when we raise the tax rates as we are certainly going to do. The man who will dodge 10 per cent tax will certainly not resist the temptation to make a false return when the rate is raised to 30 or 40 per cent. And when we begin taking all or nearly all of the incomes over \$100,000, as I hope and believe we shall, every possible check on evasion will be required.

"Under the state and municipal tax laws, the tax collector goes into the homes of the poor and lists every piece of furniture, every watch, every piece of personal ornaments that they possess. And these lists, showing the most intimate facts about the household arrangements of the families, are open to the inspection of all. In asking for publicity of income tax returns, we are not delving into the personal affairs of private citizens, but are merely providing a means of knowing whether they have paid their JUST taxes.

"No phrase ever received a more generous response or took a stronger hold on the imaginations of the people than the president's declaration at the beginning of his first term